



CLERK, U.S. BANKRUPTCY COURT
NORTHERN DISTRICT OF TEXAS

ENTERED

THE DATE OF ENTRY IS ON
THE COURT'S DOCKET

The following constitutes the ruling of the court and has the force and effect therein described.

Signed January 21, 2021


United States Bankruptcy Judge

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE NORTHERN DISTRICT OF TEXAS
DALLAS DIVISION

IN RE:	§	CHAPTER 11
	§	
NATIONAL RIFLE ASSOCIATION	§	CASE NO. 21-30085-hdh11
OF AMERICA and SEA GIRT LLC	§	
	§	
DEBTORS ¹	§	JOINTLY ADMINISTERED

**INTERIM ORDER AUTHORIZING THE DEBTORS TO PAY
CERTAIN PRE-PETITION TAXES**

Upon consideration of the Debtors' motion for entry of interim and final orders authorizing the payment of certain prepetition taxes (the "Motion") [Docket No. 7],² the Court finds that: (i) it has jurisdiction to consider the Motion and the relief requested therein pursuant to 28 U.S.C. §§ 157(b)(2) and 1334; (ii) venue is proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409; (iii) due and proper notice of the Motion has been provided and no other or further notice need be provided; and (iv) the relief requested in the Motion is in the best interests

¹ The last four digits of the Debtors' taxpayer identification numbers are: 6130 (NRA) and 5681 (Sea Girt). The Debtors' mailing address is 11250 Waples Mill Road, Fairfax, Virginia 22030.

² Unless other indicated, all capitalized terms in this order shall have the meanings ascribed to them in the Motion.

of the Debtors, their estates, and creditors. Having reviewed the Motion and having heard the statements and evidence offered in support of the relief requested therein at a hearing before this court, the Court determines that the legal and factual bases set forth in the Motion and at the hearing establish just cause for the relief granted herein. Accordingly, it is hereby **ORDERED** that:

1. The Motion is granted as set forth herein.
2. The Debtors are authorized to pay all pre-petition sales and use Taxes, including but not limited to any sales and use Taxes due on or after January 20, 2021, and all those sales and use Taxes subsequently determined by audit to be owed for periods prior to the Petition Date, to the federal, state, and local Taxing Authorities by whatever means the Debtors may deem appropriate, including, without limitation, the issuance of post-petition checks and wire transfers. That the relief granted herein is for all Taxing Authorities to which the Debtors owes pre-petition sales and use Taxes. For the avoidance of doubt, this order does not permit the payment of prepetition property Taxes or taxes under 26 USC § 4958 without further order of the Court.
3. Nothing in the Motion or this Order shall be construed as impairing the Debtors' right to contest the validity or amount of any Taxes that may be due to any Taxing Authorities.
4. This Order is necessary to avoid immediate and irreparable harm. The requirements of Rule 6003(b) have been satisfied. Adequate notice of the Motion has been provided. Such notice satisfies the requirements of Rule 6004(a). The 14 day stay imposed under Rule 6004(h) is hereby waived and the terms and conditions of this Order are immediately effective and enforceable upon its entry.

5. The Debtors are authorized to take all actions necessary to effectuate the relief granted in this Order in accordance with the Motion.

6. This Court retains jurisdiction with respect to all matters arising from or related to the implementation of this order.

END OF ORDER